IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 5TH JULY 2007 / 14TH ASHADHA 1929

OP.No. 20924 of 2000(N)

PETITIONER:

K.A.JENSON,
KIZHAKKEVEETTIL HOUSE, KANNAMALY P.O.,
COCHIN 682 009.

BY ADV. SRI.JOSE JOSEPH

RESPONDENTS:
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1. **THE STATE OF KERALA,**
   REP.BY CHIEF SECRETARY TO
   GOVERNMENT, SECRETARIATE, TRIVANDRUM.

2. **THE CHIEF ENGINEER, IRRIGATION DEPARTMENT,**
   TRIVANDRUM.

3. **THE EXECUTIVE ENGINEER, IRRIGATION**
   DIVISION, ERNAKULAM AT KAKKANAD.

4. **THE EXECUTIVE ENGINEER, IRRIGATION DIVISION,**
   ALAPPUZHA.

5. **THE SALES TAX OFFIICER (WORKS CONTRACT & LUXURY TAX)**
   OFFICE OF THE DEPUTY COMMISSIONER OF
   COMMERCIAL TAXES, MATTANCHERRY.

6. **THE COMMISSIONER OF COMMERCIAL TAXES**
   PUBLIC OFFICE BUILDINGS ,TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 05/07/2007, ALONG WITH OP NO. 20948 OF 2000 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

OP. NO.20924/2000

ORDER ON CMP. NO.35104/2000 IN OP.NO.20924/2000

DISMISSED

05.07.2007 SD/- C.N.RAMACHANDRAN NAIR, JUDGE

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE JUDGMENT OF THIS COURT IN WA. NO.304/94 DT. 27.10.98.

EXT.P2:- COPY OF THE PAYMENT CERTIFICATE ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 1993-94.

EXT.P.3:- COPY OF THE PAYMENT CERTIFICATE ISSUED BY THE 3RD REP.BY FOR THE YEAR 1994-95. DT. NIL.

EXT.P4:- COPY OF THE PAYMENT CERTIFICATE ISSUED BY the 3RD RESPONDENT FOR THE YEAR 1996-97. DT. NIL.

EXT.P5:- COPY OF THE PAYMENT CERTIFICATE ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 98-99.

EXT.P6:- COPY OF THE PAYMENT CERTIFICATE FOR THE YEAR 99-2000 ISSUE BY THE 3RD RESPONDENTDT. NIL.

EXT.P7:- COPY OF THE LETTER NO.F6. 9954/97/TX FROM THE DEPUTY COMMISSIONER (LW) TO THE EXECUTIVE ENGINEER, ADDITIONAL IRRIGATION DIVISION THRISSUR DT. 29.7.97.

EXT.P8:- COPY OF THE LETTER F4-231/97 FROM THE SUPERINTENDING ENGINEER, IRRIGATION CENTRE CIRCLE, THRISSUR TO THE EXECUTIVE ENGINEER, ADDITIONAL IRRIGATION DIVISION, THRISSUR DT. 23.3.98.

EXT.P9:- COPY OF THE LETTER FROM THE DEPUTY COMMISSIONER (LW) OFFICE OF THE BOARD OF REVENUE (TAXES) TO THE EXECUTIVE ENGINEER , ADDITIONAL IRRIGATION DIVISION, THRISSUR DT. 16.5.98.

EXT.P10:- COPY OF THE AGREEMENT SCHEDULE OF ASE WORK ALREADY COMPLETED BY THE PETITIONER AND PENDING PAYMENT BEFORE THE 3RD RESPONDENT.

/true copy/

P.A. TO JUDGE

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C.N.RAMACHANDRAN NAIR, J.

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O.P. Nos.20924 & 20948 of 2000

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Dated this the 5th day of July, 2007.

JUDGMENT

The O.Ps. were filed for direction to release payments without deduction of tax. Sub-section (b) of Section 7 of the KGST Act is also challenged. The O.Ps. have become infructuous because the KGST Act is substantially replaced by Kerala Value Added Tax Act. The O.Ps. are accordingly closed leaving freedom to the petitioners to approach this court if there is any grievance presently or in the future.

C.N.RAMACHANDRAN NAIR
Judge

pms